



# AUGUSTA PUBLIC SCHOOLS

12 Gedney Street  
Augusta, Maine 04330-9105  
Phone - 207-626-2468 Fax - 207-626-2444  
www.augustaschools.org

REC'D JUN 13 2008

**Cornelia Brown, Ph.D.**  
*Superintendent*

June 13, 2008

**Barabara Jordan, Ed.D.**  
*Curriculum Coordinator*

**James S. Jurdak, MPA**  
*Business Manager*

**Donna Madore, M.A.**  
*Director of Special Education*

Commissioner Susan A. Gendron  
Department of Education  
23 State House Station  
Augusta, ME 04333-0023

Dear Commissioner Gendron:

## Alternative Plan: Augusta School Department

Board of Education

**William D. Burney, Jr.**  
*Chairman*

**Gregg D. Bernstein**  
*Ward 1*

**Susan Campbell**  
*Ward 2*

**Jane Dennison**  
*Ward 3*

**Suzanne Allarie-Dowling**  
*Ward 4*

**Richard Barnes**  
*at Large*

**Darek Grant**  
*at Large*

**William Stokes**  
*at Large*

**Kimberly E.W. Silsby**  
*at Large*

Pursuant to your letter received in my offices on April 14<sup>th</sup>, this correspondence will provide you with the requested information.

The Approved School Department Budget is \$28,433,153. This figure is \$86,837 less than the current Operating Budget (2007-2008).

The Budget requires that citizens in Augusta raise \$146,231 less for school year 2008-2009 than they did in school year 2007-2008.

The proposed Budget reduces 18.4 positions, or \$834,260 in personnel costs. These personnel costs are spread across every Department in the Augusta School Department, including Systems Administration, Special Education, and Facilities and Maintenance, and recognizes a reduced enrollment at the middle level. The Operating Budget also recognizes an elimination of Medicaid money, which was formerly used as a revenue. We estimate this loss to be \$287,000. The Budget also recognizes an increase in oil costs of \$329,998 over school year 2007-2008. The Augusta School Department Budget exceeds the Department of Education's Essential Programs and Services Model by \$231,082.

The School Department's Budget was unanimously approved by the Augusta Board of Education, unanimously approved by the City's legislative body, the City Council, and then overwhelmingly approved (4 to 1) by a Citizens' Referendum. It is clear the community supports the Schools and their level of spending.

Commissioner Susan A. Gendron  
Department of Education  
Augusta, ME  
June 13, 2008  
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As requested in your letter, included with this correspondence is a copy of the validated Budget for the following accounts: 1) Special Education; 2) Transportation, 3) Facilities Maintenance; 4) Operations; and 5) Board of Education and System Administration.

**Special Education:**

Services to disabled students are one of the legislated areas targeted for reduction. The Special Education budget for school year 2007-2008 was \$3.8 million. For school year 2008-2009, the Augusta School Department reduced 3.5 professional positions and 3 Educational Technicians. The total of the reductions was \$235,000. The School Department also lost an estimated \$287,000 in Medicaid revenue. The approved Special Education budget for school year 2008-2009 is \$3.84 million, or approximately an increase of 1%.

If the Medicaid dollars had continued as anticipated, the School Department Special Education expenditures would have been reduced by \$287,000 more; however, like most prudent School Departments, we did not budget any dollars for anticipated Medicaid reimbursement. If Medicaid dollars had been received, Special Education would have been reduced by \$247,000, or 6.5%, exceeding the required amount by 1.5%.

Our approved FY 2009 Budget is \$59,000 over EPS. Had Medicaid reimbursements been included in the budget at the FY 2008 amounts, we would be \$227,000 under the Essential Programs and Services Model. As the Department of Education is well aware, Maintenance of Effort is required. Should the School Department have reduced both the Medicaid revenues and the additional reductions required by LD499, the percentage together would equal 11.5% and the dollars reduced would equal \$437,000. By doing so, the Augusta School Department would not successfully have met the requirement for Maintenance of Effort and would have far exceeded any amounts legislated by LD 499.

Commissioner Susan A. Gendron  
Department of Education  
Augusta, ME  
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**Transportation:**

The Augusta School Department holds a 5-year, fixed contract with *First Student Transportation*. The agreement started in July 2006 and will end on June 30, 2011. The agreement does not have an opener for the number of miles traveled to and from school. The School Department guarantees to *First Student* a certain number of miles, and those are reflected within the budget. The 2007-2008 budget for Transportation was \$930,600. The budget for school year 2008-2009 is \$954,600.

The contract provides for fixed diesel cost for the 5-year term. The fixed cost for diesel, as agreed to in school year 2006, was \$2.54, not the current price for diesel, which is \$5.04. We estimate that we are saving with this contract \$200,000 a year. As prices continue to rise over the remaining two years of the contract, our savings will continue to grow. During the life of the contract, we expect to save approximately \$540,000 or more (depending on how much gas increases) because we are not paying the "street" price for gasoline and because there is no escalator in the Agreement for fuel. This amounts to an 11.36 % in savings for the Augusta School Department during the life of the contract.

**Facilities:**

The budget for school year 2007-2008 is \$2,542,000. The price of oil has nearly tripled for school year 2008-2009. The School Budget next year for Facilities is \$2,709,000, including an increase for oil of \$329,998. The new price through Maine Power Options, a collaborative of School Departments, and the University, is \$4.34 per gallon.

The School Department absorbed other utilities costs in electricity, gas, and costs associated with severe weather conditions. The School Department has implemented procedures to reduce energy needs. Given the escalating cost of utilities, it grows increasingly difficult to reach the legislated targeted reduction without adversely impacting the educational program.

Commissioner Susan A. Gendron  
Department of Education  
Augusta, ME  
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**System Administration:**

The budget for 2007-2008 was \$761,700. The budget for 2008-2009 is \$633,100, a reduction of nearly 20%. The decrease is a result of reductions to Central Office personnel and reductions to System expenditures.

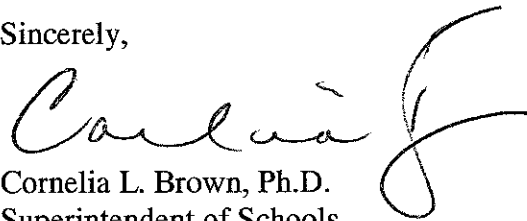
The School Department consolidated the IT Department with the City of Augusta IT Department. Going forward, it is expected that the School Department will continue to explore consolidation opportunities within City Services.

In closing, the Augusta School Department will continue to evaluate all expenditures and monitor carefully its budget. We will continue to exercise Due Diligence to meet the legislated targets.

The Citizens in Augusta, through their tremendous support for the budget, approve of the management of the School Department's finances, its educational program, and the level of spending. The Legislative Body, the Augusta City Council, does as well.

I trust the Department will look favorably upon this information.

Sincerely,

A handwritten signature in black ink, appearing to read 'Cornelia', with a long, sweeping horizontal line extending to the right.

Cornelia L. Brown, Ph.D.  
Superintendent of Schools

CLB/gih  
Attachments



STATE OF MAINE  
DEPARTMENT OF EDUCATION  
23 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0023

JOHN ELIAS BALDACCI  
GOVERNOR

SUSAN A. GENDRON  
COMMISSIONER

APR 14 2008

April 11, 2008

Cornelia L. Brown, Superintendent  
Augusta School Department  
12 Gedney Street  
Augusta, ME 04330

Dear Superintendent Brown:

Thank you for the revised Alternative Plan that you submitted on behalf of Augusta School Department on March 28, 2008 for Department review for compliance with the school reorganization law, P.L. 2007, chapter 240, Part XXXX.

I recognize how much time, effort and thoughtful work is required to complete an alternative plan and appreciate the efforts made, to date, by all those involved.

Members of my staff and I have reviewed the submission and offer the comments and notes listed below to assist you in completing the plan. If you make any substantive change(s) to any part of the plan beyond those listed below, please be sure to note those on the Updated Alternative Plan Cover Sheet Checklist, along with notation of those items that have changed per the notes contained in this response.

**General Documentation (Submittal Sheet)**

- All information submitted as required.
- As a point of clarification, the Augusta School Department was approved to file an Alternative Plan in my December 14, 2007 response letter.

**Checklist/Plan Text Items**

Items Checked "In Progress" or "Not Yet Started"

With respect to the items you checked as “in progress” or “not yet started”, we are unable to complete our review until the additional information is provided. However, based on our preliminary review we would ask you to please note the following:

*\* Required Items*

Each alternative plan must provide detailed projected expenditures and cost savings in FY 2008-2009 for system administration, transportation, special education, and facilities and maintenance in accordance with P.L. 2007, chapter 240, Part XXXX-36(6)(F). When providing these projected expenditures and cost savings, you may want to consider using the guidance offered in the Drummond Woodsum workshop materials.

The language in the reorganization law, P.L. 2007, chapter 240, Part XXXX-36(6)(F) requires that “. . . the projected expenditures in FY 2008-2009 for system administration, transportation, special education, and facilities and maintenance will not have an adverse impact on the instructional program”. Please provide an assurance to that effect in the plan; Department staff will check that assurance against data that was required to be submitted to the MEDMS Financial System in August, 2007.

We will review all items on the checklist again, upon your completion of the plan.

**SUBMISSION OF REVISIONS:**

Please provide the additional materials to complete your plan by June 13, 2008. Please include:

- Any additional data required
- An updated Submittal Page
- An updated Cover Sheet Checklist
- A copy of this Response from the Commissioner.

I will respond no more than 14 days after the revisions/additional materials are refiled with the Department. As you are the contact person identified on the Submittal Sheet, this response is addressed to you but with the understanding that you will share it with your school administrative unit board members.

Finally, what I am reviewing for approval is a plan (or a submission, if the plan is incomplete) which is by its very nature prospective, with steps yet to be taken or finalized; and any review comments or approval given are in relation to the elements required under P.L. 2007, chapter 240, Part XXXX but not the legality of all the activities proposed. Thus, I strongly recommend that you have your own legal advisor(s) review the details of any particular transaction proposed in your plan (particularly with respect to the disposition of property, to debt, and to employee contracts/relations) as you proceed,

to ensure the legality of the steps you'll be taking to implement the plan. If that review leads to any substantive changes in any parts of your plan, please be sure to submit an amended plan to the Department for our review and our file.

Again, my sincere thanks for your efforts.

Sincerely,

A handwritten signature in cursive script, reading "Susan A. Gendron". The signature is written in dark ink and is positioned above the printed name.

Susan A. Gendron  
Commissioner of Education

## Alternative Plan Cover Sheet

(Please attach Alternative Plan as Exhibit A)

Plan Requirements				
Item	Complete	In Progress	Not Yet Started	Need Assistance <sup>1</sup>
Plan addresses how the SAU will reorganize administrative functions, duties and noninstructional personnel so that projected expenditures of RSU in fiscal 2008-2009 for the following areas will not have an adverse impact on the instructional program.				
<b>system administration</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>transportation</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>special education</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>facilities and maintenance</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Plan addresses how cost savings will be achieved in fiscal 2008-2009 for the above four areas.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Parameters for Plan Development				
Enrollment meets requirements (2,500 except where circumstances justify an exception)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
When viewed in conjunction with surrounding proposed units, may not result in one or more municipalities being denied the option to join an RSU	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Includes at least one publicly supported high school	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Consistent with policies set forth in section 1451	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
No displacement of teachers	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
No displacement of students	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
No closures of schools existing or operating during school year immediately preceding reorganization, except as permitted under section 1512	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Collaborative Agreements				
		Yes	No	
Does your plan currently include information/documentation on collaborative agreements? (not required, but encouraged)	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

<sup>1</sup> Please explain what assistance you need to complete this portion of your plan, and state from whom you need assistance, on the next page.



Exceptions to 2,500 minimum  
Actual number of students for which the SAU is fiscally responsible: 2,386

**Actual number of students for which the SAU is fiscally responsible: 2,386**

Exception	Exception Claimed in Plan	Documentation Provided? (Please attach as Exhibit B)	
		Yes	No
Geography	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Demographics	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Economics	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Transportation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Population Density	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other Unique Circumstances	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

### Assistance Needs –

Please use this section to describe your needs for assistance and from whom you need assistance.

Law Reference/Required Element	Explanation of your assistance need	Assistance needed from whom?

## SPECIAL EDUCATION GIFTED AND TALENTED

## AUGUSTA SCHOOL DEPARTMENT

Report # 31042

## BUDGET 2009 - COUNCIL VOTE (after Fuel Oil increase)

Statement Code: 100 FUND

Account Number / Description					BUDGET 07-08	BUDGET 08-09	DIFF \$	DIFF %
100 2200 1000 51010	12 SALARIES				121,376	93,873	-27,503	-22.65%
100 2200 1000 51020	12 SALARIES: ED TECHS				38,036	17,891	-20,145	-52.96%
100 2200 1000 52110	12 HEALTH TEACHER				23,065	17,647	-5,418	-23.49%
100 2200 1000 52111	12 DENTAL TEACHER				1,260	852	-408	-32.38%
100 2200 1000 52120	12 HEALTH ED TECH				12,194	6,341	-5,853	-48.00%
100 2200 1000 52121	12 DENTAL ED TECH				840	420	-420	-50.00%
100 2200 1000 52210	12 MEDICARE SS TEACHER				1,760	1,361	-399	-22.66%
100 2200 1000 52220	12 MEDICARE SS ED TECH				551	259	-292	-52.91%
100 2200 1000 52510	12 TUITION REIMBURSEMENT TEACHE				0	3,829	3,829	
100 2200 1000 53300	12 IN-SERVICE				525	300	-225	-42.85%
100 2200 1000 56100	12 SUPPLIES				1,455	1,000	-455	-31.27%
100 2200 1000 56400	12 TEXTBOOKS/SUBS/BINDINGS				1,635	1,000	-635	-38.83%
100 2200 1000 56600	12 AUDIOVISUAL MATERIALS				75	0	-75	-100.00%
100 2360 1000 51010	12 SALARIES				38,851	40,417	1,566	4.03%
100 2360 1000 51020	12 SALARIES: ED TECHS				37,938	39,466	1,528	4.02%
100 2360 1000 52110	12 HEALTH TEACHER				10,871	11,306	435	4.00%
100 2360 1000 52111	12 DENTAL TEACHER				420	420	0	0.00%
100 2360 1000 52120	12 HEALTH ED TECH				4,000	4,008	8	0.20%
100 2360 1000 52121	12 DENTAL ED TECH				840	840	0	0.00%
100 2360 1000 52210	12 MEDICARE TEACHER				563	586	23	4.09%
100 2360 1000 52220	12 MEDICARE ED TECH				550	572	22	4.04%
100 2360 1000 52510	12 TUITION REIMBURSEMENT TEACHE				2,700	0	-2,700	-100.00%
100 2360 1000 52520	12 TUITON REIMBURSEMENT ED TECH				800	0	-800	-100.00%
100 2360 1000 53300	12 IN-SERVICE				300	300	0	0.00%
100 2360 1000 53400	12 OTHER PROFESSIONAL SERVICES				800	800	0	0.00%
100 2360 1000 56100	12 SUPPLIES				748	748	0	0.00%
100 2360 1000 56400	12 TEXTBOOKS/SUBS/BINDINGS				1,250	800	-450	-36.00%
100 2362 1000 51010	12 SALARIES				78,238	51,442	-26,796	-34.24%
100 2362 1000 51020	12 SALARIES ED TECHS				22,530	46,975	24,445	108.49%
100 2362 1000 52110	12 HEALTH TEACHER				8,097	6,341	-1,756	-21.68%
100 2362 1000 52111	12 DENTAL TEACHER				840	420	-420	-50.00%
100 2362 1000 52120	12 HEALTH ED TECH				6,097	12,682	6,585	107.99%
100 2362 1000 52121	12 DENTAL ED TECH				420	840	420	100.00%
100 2362 1000 52210	12 MEDICARE SS TEACHER				1,134	746	-388	-34.22%
100 2362 1000 52220	12 MEDICARE SS ED TECH				0	345	345	
100 2362 1000 53200	12 PROFESSIONAL SERVICES				1,200	1,200	0	0.00%
100 2362 1000 53300	12 IN SERVICE				375	300	-75	-20.00%
100 2362 1000 53400	12 OTHER PROFESSIONAL SERVICES				500	500	0	0.00%
100 2362 1000 56100	12 SUPPLIES				1,000	500	-500	-50.00%
100 2362 1000 56400	12 TEXTBOOKS				600	400	-200	-33.33%
100 2362 1000 56600	12 AV MATERIALS				150	0	-150	-100.00%
100 2200 1000 51010	13 SALARIES				71,808	50,025	-21,783	-30.33%
100 2200 1000 51020	13 SALARIES: ED TECHS				35,094	19,318	-15,776	-44.95%
100 2200 1000 52110	13 HEALTH TEACHER				9,145	6,341	-2,804	-30.66%
100 2200 1000 52111	13 DENTAL TEACHER				630	432	-198	-31.42%
100 2200 1000 52120	13 HEALTH ED TECH				13,112	5,284	-7,828	-59.70%
100 2200 1000 52121	13 DENTAL ED TECH				840	350	-490	-58.33%
100 2200 1000 52210	13 MEDICARE SS TEACHER				346	0	-346	-100.00%
100 2200 1000 52220	13 MEDICARE SS ED TECH				509	280	-229	-44.96%
100 2200 1000 52320	13 RETIREMENT ED TECH				463	0	-463	-100.00%
100 2200 1000 52510	13 TUITION REIMB TEACHER				1,000	1,000	0	0.00%
100 2200 1000 53300	13 IN-SERVICE				375	300	-75	-20.00%

**SPECIAL EDUCATION GIFTED AND TALENTED**

100	2200	1000	56100	13 SUPPLIES	504	504	0	0.00%
100	2200	1000	56400	13 TEXTBOOKS/SUBS/BINDINGS	1,815	1,000	-815	-44.90%
100	2360	1000	51010	13 SALARIES	0	80,025	80,025	
100	2360	1000	51020	13 SALARIES ED TECH	0	40,200	40,200	
100	2360	1000	52110	13 HEALTH TEACHER	0	15,630	15,630	
100	2360	1000	52111	13 DENTAL TEACHER	0	840	840	
100	2360	1000	52120	13 HEALTH ED TECH	0	8,345	8,345	
100	2360	1000	52121	13 DENTAL ED TECH	0	840	840	
100	2360	1000	52210	13 MEDICARE TEACHER	0	1,160	1,160	
100	2360	1000	52220	13 MEDICARE SS ED TECH	0	583	583	
100	2360	1000	52320	13 MSRS ED TECH	0	477	477	
100	2360	1000	53300	13 IN SERVICE	0	525	525	
100	2360	1000	56100	13 SUPPLIES	0	1,000	1,000	
100	2362	1000	51010	13 SALARIES	50,426	82,815	32,389	64.23%
100	2362	1000	51020	13 SALARIES: ED TECHS	22,525	23,803	1,278	5.67%
100	2362	1000	52110	13 HEALTH TEACHER	8,932	15,630	6,698	74.98%
100	2362	1000	52111	13 DENTAL TEACHER	420	420	0	0.00%
100	2362	1000	52120	13 HEALTH ED TECH	6,097	6,341	244	3.99%
100	2362	1000	52121	13 DENTAL ED TECH	420	420	0	0.00%
100	2362	1000	52210	13 MEDICARE SS TEACHER	0	435	435	
100	2362	1000	52220	13 MEDICARE SS ED TECH	327	345	18	5.54%
100	2362	1000	53300	13 IN-SERVICE	300	600	300	100.00%
100	2362	1000	56100	13 SUPPLIES	1,149	1,149	0	0.00%
100	2362	1000	56400	13 TEXTBOOKS/SUBS/BINDINGS	50	50	0	0.00%
100	2362	1000	56600	13 AUDIO VISUAL MATERIALS	75	0	-75	-100.00%
100	2200	1000	51010	14 SALARIES	47,961	50,025	2,064	4.30%
100	2200	1000	52110	14 HEALTH TEACHER	10,871	11,306	435	4.00%
100	2200	1000	52111	14 DENTAL TEACHER	420	432	12	2.85%
100	2200	1000	53300	14 IN-SERVICE	225	225	0	0.00%
100	2200	1000	56100	14 SUPPLIES	1,105	600	-505	-45.70%
100	2200	1000	56400	14 TEXTBOOKS/SUBS/BINDINGS	2,400	1,000	-1,400	-58.33%
100	2200	1000	56600	14 AUDIO VISUAL MATERIALS	50	0	-50	-100.00%
100	2360	1000	51010	14 SALARIES	92,171	77,355	-14,816	-16.07%
100	2360	1000	51020	14 SALARIES: ED TECHS	56,224	72,823	16,599	29.52%
100	2360	1000	52010	14 OTHER BENEFITS	3,336	3,704	368	11.03%
100	2360	1000	52110	14 HEALTH TEACHER	15,029	14,588	-441	-2.93%
100	2360	1000	52111	14 DENTAL TEACHER	840	840	0	0.00%
100	2360	1000	52120	14 HEALTH ED TECH	10,097	24,269	14,172	140.36%
100	2360	1000	52121	14 DENTAL ED TECH	1,260	1,622	362	28.73%
100	2360	1000	52210	14 MEDICARE SS TEACHER	695	1,122	427	61.38%
100	2360	1000	52220	14 MEDICARE SS ED TECH	1,457	1,056	-401	-27.52%
100	2360	1000	52320	14 RETIRMENT ED TECH	463	954	491	105.95%
100	2360	1000	53300	14 IN-SERVICE	750	675	-75	-10.00%
100	2360	1000	56100	14 SUPPLIES	961	961	0	0.00%
100	2360	1000	56400	14 TEXTBOOKS/SUBS/BINDINGS	110	110	0	0.00%
100	2360	1000	56600	14 AUDIO VISUAL MATERIALS	50	0	-50	-100.00%
100	2362	1000	51010	14 SALARIES	45,281	0	-45,281	-100.00%
100	2362	1000	51020	14 SALARIES ED TECHS	22,530	0	-22,530	-100.00%
100	2362	1000	52110	14 HEALTH TEACHER	8,932	0	-8,932	-100.00%
100	2362	1000	52111	14 DENTAL TEACHER	420	0	-420	-100.00%
100	2362	1000	52120	14 HEALTH ED TECH	6,097	0	-6,097	-100.00%
100	2362	1000	52121	14 DENTAL ED TECH	420	0	-420	-100.00%
100	2362	1000	52210	14 MEDICARE SS TEACHER	657	0	-657	-100.00%
100	2362	1000	52220	14 MEDICARE ED TECH	326	0	-326	-100.00%
100	2362	1000	53200	14 PROFESSIONAL SERVICES	1,622	0	-1,622	-100.00%
100	2362	1000	53300	14 IN SERVICE	300	0	-300	-100.00%
100	2362	1000	56100	14 SUPPLIES	768	0	-768	-100.00%

**SPECIAL EDUCATION GIFTED AND TALENTED**

100	2362	1000	56400	14 TEXTBOOKS/SUBS/BINDING	850	0	-850	-100.00%
100	2200	1000	51010	15 SALARIES	23,847	25,721	1,874	7.85%
100	2200	1000	51020	15 SALARIES: ED TECHS	23,171	0	-23,171	-100.00%
100	2200	1000	52110	15 HEALTH TEACHER	3,048	6,341	3,293	108.03%
100	2200	1000	52111	15 DENTAL TEACHER	210	432	222	105.71%
100	2200	1000	52120	15 HEALTH ED TECH	6,098	0	-6,098	-100.00%
100	2200	1000	52121	15 DENTAL ED TECH	420	0	-420	-100.00%
100	2200	1000	52210	15 MEDICARE SS TEACHER	346	373	27	7.78%
100	2200	1000	52220	15 MEDICARE SS ED TECH	336	0	-336	-100.00%
100	2200	1000	52510	15 TUITION TEACHER	1,000	1,000	0	0.00%
100	2200	1000	53300	15 IN-SERVICE	225	150	-75	-33.33%
100	2200	1000	56100	15 SUPPLIES	1,018	500	-518	-50.88%
100	2200	1000	56400	15 TEXTBOOKS	1,960	200	-1,760	-89.79%
100	2200	1000	56600	15 AUDIOVISUAL MATERIALS	37	0	-37	-100.00%
100	2200	1000	51010	16 SALARIES	42,870	44,676	1,806	4.21%
100	2200	1000	51020	16 SALARIES: ED TECHS	21,456	23,172	1,716	7.99%
100	2200	1000	52110	16 HEALTH TEACHER	2,000	2,004	4	0.20%
100	2200	1000	52111	16 DENTAL TEACHER	420	420	0	0.00%
100	2200	1000	52120	16 HEALTH ED TECH	6,097	7,294	1,197	19.63%
100	2200	1000	52121	16 DENTAL ED TECH	420	420	0	0.00%
100	2200	1000	52210	16 MEDICARE SS TEACHER	622	648	26	4.14%
100	2200	1000	52220	16 MEDICARE SS ED TECH	311	336	25	8.03%
100	2200	1000	53300	16 IN-SERVICE	225	225	0	0.00%
100	2200	1000	56100	16 SUPPLIES	1,000	800	-200	-20.00%
100	2200	1000	56400	16 TEXTBOOKS/SUBS/BINDINGS	2,000	800	-1,200	-60.00%
100	2200	1000	56600	16 AV MATERIALS	300	0	-300	-100.00%
100	2360	1000	51010	16 SALARIES	37,243	0	-37,243	-100.00%
100	2360	1000	51020	16 SALARIES: ED TECHS	36,616	0	-36,616	-100.00%
100	2360	1000	52110	16 HEALTH TEACHER	7,014	0	-7,014	-100.00%
100	2360	1000	52111	16 DENTAL TEACHER	420	0	-420	-100.00%
100	2360	1000	52120	16 HEALTH ED TECH	16,968	0	-16,968	-100.00%
100	2360	1000	52121	16 DENTAL ED TECH	840	0	-840	-100.00%
100	2360	1000	52210	16 MEDICARE SS TEACHER	540	0	-540	-100.00%
100	2360	1000	52220	16 MEDICARE ED TECH	531	0	-531	-100.00%
100	2360	1000	52320	16 RETIREMENT ED TECH	463	0	-463	-100.00%
100	2360	1000	53200	16 PROFESSIONAL EDUCATIONAL SER	1,622	0	-1,622	-100.00%
100	2360	1000	56100	16 SUPPLIES	1,057	0	-1,057	-100.00%
100	2360	1000	56400	16 TEXTBOOKS/SUBS/BINDINGS	300	0	-300	-100.00%
100	2362	1000	51010	16 SALARIES	32,153	36,675	4,522	14.06%
100	2362	1000	51020	16 SALARIES: ED TECHS	40,383	45,957	5,574	13.80%
100	2362	1000	52110	16 HEALTH TEACHER	6,097	6,341	244	3.99%
100	2362	1000	52111	16 DENTAL TEACHER	420	420	0	0.00%
100	2362	1000	52120	16 HEALTH ED TECH	16,968	11,293	-5,675	-33.44%
100	2362	1000	52121	16 DENTAL ED TECH	840	840	0	0.00%
100	2362	1000	52210	16 MEDICARE SS TEACHER	466	532	66	14.11%
100	2362	1000	52220	16 MEDICARE SS ED TECH	586	666	80	13.71%
100	2362	1000	52510	16 TUITION TEACHER	0	6,350	6,350	
100	2362	1000	53300	16 IN SERVICE	300	300	0	0.00%
100	2362	1000	56100	16 SUPPLIES	1,300	1,300	0	0.00%
100	2366	1000	51010	16 SALARIES	41,530	43,256	1,726	4.15%
100	2366	1000	51020	16 SALARIES ED TECHS	84,958	110,192	25,234	29.70%
100	2366	1000	52110	16 HEALTH TEACHER	2,000	2,004	4	0.20%
100	2366	1000	52111	16 DENTAL TEACHER	420	420	0	0.00%
100	2366	1000	52120	16 HEALTH ED TECH	24,388	31,704	7,316	29.99%
100	2366	1000	52121	16 DENTAL ED TECH	1,680	2,100	420	25.00%
100	2366	1000	52210	16 MEDICARE SS TEACHER	602	627	25	4.18%
100	2366	1000	52220	16 MEDICARE SS ED TECH	1,232	1,598	366	29.69%

**SPECIAL EDUCATION GIFTED AND TALENTED**

100	2366	1000	53200	16 PROFESSIONAL SERVICES	1,622	1,622	0	0.00%
100	2366	1000	53300	16 IN SERVICE	600	675	75	12.50%
100	2366	1000	56100	16 SUPPLIES	2,000	2,000	0	0.00%
100	2200	1000	51010	30 SALARIES	174,213	170,970	-3,243	-1.86%
100	2200	1000	51020	30 SALARIES ED TECHS	17,160	44,602	27,442	159.91%
100	2200	1000	52110	30 HEALTH TEACHER	29,162	21,026	-8,136	-27.89%
100	2200	1000	52111	30 DENTAL TEACHER	1,680	1,692	12	0.71%
100	2200	1000	52120	30 HEALTH ED TECH	6,097	11,625	5,528	90.66%
100	2200	1000	52121	30 DENTAL ED TECH	420	780	360	85.71%
100	2200	1000	52210	30 MEDICARE SS TEACHER	2,526	2,479	-47	-1.85%
100	2200	1000	52220	30 MEDICARE SS ED TECH	249	647	398	159.73%
100	2200	1000	53300	30 IN-SERVICE	675	825	150	22.22%
100	2200	1000	54300	30 REPAIRS/MAINTENANCE	100	0	-100	-100.00%
100	2200	1000	56100	30 SUPPLIES	192	200	8	4.16%
100	2200	1000	56400	30 TEXTBOOKS/SUBS/BINDINGS	307	1,000	693	225.73%
100	2360	1000	51010	30 SALARIES	165,585	140,812	-24,773	-14.96%
100	2360	1000	51020	30 SALARIES ED TECHS	142,142	150,840	8,698	6.11%
100	2360	1000	52110	30 HEALTH TEACHER	24,388	23,988	-400	-1.64%
100	2360	1000	52111	30 DENTAL TEACHER	1,680	1,272	-408	-24.28%
100	2360	1000	52120	30 HEALTH ED TECH	42,679	43,329	650	1.52%
100	2360	1000	52121	30 DENTAL ED TECH	2,940	2,904	-36	-1.22%
100	2360	1000	52210	30 MEDICARE SS TEACHER	2,402	2,042	-360	-14.99%
100	2360	1000	52220	30 MEDICARE SS ED TECH	2,060	2,187	127	6.17%
100	2360	1000	52320	30 RETIREMENT ED TECH	0	477	477	
100	2360	1000	52510	30 TUITION TEACHER	4,500	5,571	1,071	23.80%
100	2360	1000	53200	30 PROFESSIONAL SERVICES	4,000	4,000	0	0.00%
100	2360	1000	53300	30 INSERVICE	1,200	1,050	-150	-12.50%
100	2360	1000	56100	30 SUPPLIES	1,500	1,200	-300	-20.00%
100	2360	1000	56400	30 TEXTBOOKS	1,500	1,000	-500	-33.33%
100	2360	1000	56600	30 AV MATERIALS	150	0	-150	-100.00%
100	2362	1000	51010	30 SALARIES	90,563	139,279	48,716	53.79%
100	2362	1000	51020	30 SALARIES ED TECHS	16,534	151,615	135,081	816.99%
100	2362	1000	52110	30 HEALTH TEACHER	12,194	19,976	7,782	63.81%
100	2362	1000	52111	30 DENTAL TEACHER	840	1,272	432	51.42%
100	2362	1000	52120	30 HEALTH ED TECH	6,097	47,334	41,237	676.34%
100	2362	1000	52121	30 DENTAL ED TECH	420	2,964	2,544	605.71%
100	2362	1000	52210	30 MEDICARE SS TEACHER	1,313	2,020	707	53.81%
100	2362	1000	52220	30 MEDICARE SS ED TECH	240	2,198	1,958	816.00%
100	2362	1000	52320	30 RETIREMENT ED TECH	463	477	14	2.97%
100	2362	1000	53300	30 IN SERVICE	675	1,125	450	66.66%
100	2362	1000	53400	30 OTHER PROFESSIONAL SERVICES	500	900	400	80.00%
100	2362	1000	56100	30 SUPPLIES	961	1,800	839	87.30%
100	2362	1000	56400	30 TEXTBOOKS/SUBS/BINDINGS	100	300	200	200.00%
100	2364	1000	51010	30 SALARIES	48,657	0	-48,657	-100.00%
100	2364	1000	51020	30 SALARIES ED TECHS	62,339	0	-62,339	-100.00%
100	2364	1000	52110	30 HEALTH TEACHER	6,097	0	-6,097	-100.00%
100	2364	1000	52111	30 DENTAL TEACHER	420	0	-420	-100.00%
100	2364	1000	52120	30 HEALTH ED TECH	18,291	0	-18,291	-100.00%
100	2364	1000	52121	30 DENTAL ED TECH	1,260	0	-1,260	-100.00%
100	2364	1000	52220	30 MEDICARE SS ED TECH	904	0	-904	-100.00%
100	2364	1000	53300	30 IN SERVICE	450	0	-450	-100.00%
100	2364	1000	53400	30 OTHER PROFESSIONAL SERVICES	800	0	-800	-100.00%
100	2364	1000	54300	30 REPAIRS/MAINTENANCE	200	0	-200	-100.00%
100	2364	1000	56100	30 SUPPLIES	1,008	0	-1,008	-100.00%
100	2364	1000	56400	30 TEXTBOOKS/SUBS/BINDINGS	300	0	-300	-100.00%
100	2364	1000	56600	30 AUDIO VISUAL MATERIALS	150	0	-150	-100.00%
100	2500	2330	51010	90 MEDICAID SALARIES Teacher	4,000	2,000	-2,000	-50.00%

**SPECIAL EDUCATION GIFTED AND TALENTED**

100	2500	2330	51020	90 MEDICAID SALARIES ED TECH	0	2,000	2,000	
100	2500	2330	51040	90 SALARIES	105,973	140,013	34,040	32.12%
100	2500	2330	51180	90 SALARIES: SECRETARIAL	39,021	40,186	1,165	2.98%
100	2500	2330	51230	90 SALARIES/SUBSTITUTES	14,000	12,696	-1,304	-9.31%
100	2500	2330	52010	90 OTHER BENEFITS TEACHERS	3,500	3,500	0	0.00%
100	2500	2330	52040	90 OTHER BENEFITS ADMIN	6,671	7,408	737	11.04%
100	2500	2330	52130	90 HEALTH SUBS	6,097	6,341	244	3.99%
100	2500	2330	52131	90 DENTAL SUBS	420	420	0	0.00%
100	2500	2330	52140	90 HEALTH ADMIN	21,215	27,576	6,361	29.98%
100	2500	2330	52141	90 DENTAL ADMIN	634	768	134	21.13%
100	2500	2330	52180	90 HEALTH REGULAR	8,932	9,289	357	3.99%
100	2500	2330	52181	90 DENTAL REGULAR	420	384	-36	-8.57%
100	2500	2330	52230	90 MEDICARE SS SUBS	176	184	8	4.59%
100	2500	2330	52240	90 MEDICARE SS ADMIN	510	0	-510	-100.00%
100	2500	2330	52330	90 RETIREMENT SUBS	340	355	15	4.55%
100	2500	2330	52510	90 TUITION REIMBURSEMENT	4,500	4,054	-446	-9.91%
100	2500	2330	52710	90 WORKERS COMP	28,642	30,361	1,719	6.00%
100	2500	2330	53300	90 IN-SERVICE	1,000	1,500	500	50.00%
100	2500	2330	53440	90 TUTORING TUITION (07)	11,500	9,000	-2,500	-21.73%
100	2500	2330	55310	90 POSTAGE/METERS	133	133	0	0.00%
100	2500	2330	55500	90 PRINTING/BINDING	477	477	0	0.00%
100	2500	2330	55610	90 TUITION	250,197	250,000	-197	-0.07%
100	2500	2330	55810	90 STAFF TRAVEL	0	4,000	4,000	
100	2500	2330	56100	90 SUPPLIES	600	400	-200	-33.33%
100	2500	2330	56400	90 TEXTBOOKS/SUBS/BINDINGS	300	500	200	66.66%
100	2500	2330	58100	90 DUES/FEES	800	800	0	0.00%
100	2100	1000	51233	95 SALARIES TUTORS SP ED	27,500	10,000	-17,500	-63.63%
100	2100	1000	52230	95 MEDICARE SS TUTORS	10	0	-10	-100.00%
100	2900	1000	51010	95 SALARIES	78,172	82,025	3,853	4.92%
100	2900	1000	51180	95 SALARIES/SECRETARIAL	5,139	6,176	1,037	20.18%
100	2900	1000	51500	95 STIPENDS	1,131	1,131	0	0.00%
100	2900	1000	52010	95 OTHER BENEFITS	3,089	3,430	341	11.03%
100	2900	1000	52110	95 HEALTH TEACHER	12,587	11,058	-1,529	-12.14%
100	2900	1000	52111	95 DENTAL TEACHER	1,008	600	-408	-40.47%
100	2900	1000	52210	95 MEDICARE SS TEACHERS	1,134	1,189	55	4.88%
100	2900	1000	52280	95 MEDICARE SS REGULAR	74	90	16	21.02%
100	2900	1000	52510	95 TUITION TEACHER	0	1,800	1,800	
100	2900	1000	53200	95 PROFESSIONAL EDUCATIONAL SVC	7,000	8,500	1,500	21.42%
100	2900	1000	53300	95 INSERVICE CONF/CONV	511	600	89	17.41%
100	2900	1000	55810	95 MILEAGE REIMBURSEMENT/TRAVEL	1,260	1,260	0	0.00%
100	2900	1000	56100	95 SUPPLIES	4,550	4,500	-50	-1.09%
100	2900	1000	56400	95 BOOKS/SUBS/BINDINGS	350	350	0	0.00%
100	2900	1000	56500	95 COMPUTER SOFTWARE	210	210	0	0.00%
100	2900	1000	58100	95 DUES & FEES	1,400	1,400	0	0.00%
100	2800	2140	51010	95 SALARIES	74,219	73,653	-566	-0.76%
100	2800	2140	52110	95 HEALTH INSURANCE	10,385	10,056	-329	-3.16%
100	2800	2140	52111	95 DENTAL INSURANCE	567	600	33	5.82%
100	2800	2140	52210	95 MEDICARE	1,554	1,068	-486	-31.27%
100	2800	2140	53300	95 IN SERVICE	300	300	0	0.00%
100	2800	2140	55810	95 STAFF TRAVEL	4,500	0	-4,500	-100.00%
100	2800	2140	56100	95 SUPPLIES	5,500	5,500	0	0.00%
100	2800	2150	51010	95 SALARIES SPEECH K-8	316,919	276,984	-39,935	-12.60%
100	2800	2150	51500	95 SALARY STIPEND	2,693	2,693	0	0.00%
100	2800	2150	52010	95 OTHER BENEFITS	3,336	3,704	368	11.03%
100	2800	2150	52110	95 HEALTH TEACHERS	45,588	38,349	-7,239	-15.87%
100	2800	2150	52111	95 DENTAL TEACHERS	2,609	2,040	-569	-21.80%
100	2800	2150	52200	95 MEDICARE SS STIPEND	0	39	39	

**SPECIAL EDUCATION GIFTED AND TALENTED**

100	2800	2150	52210	95 MEDICARE SS TEACHERS	4,590	4,016	-574	-12.49%
100	2800	2150	53300	95 IN SERVICE	3,200	3,200	0	0.00%
100	2800	2150	53400	95 PROFESSIONAL SERVICES	2,040	2,040	0	0.00%
100	2800	2150	56100	95 SUPPLIES	3,500	3,500	0	0.00%
100	2800	2150	56400	95 TEXTBOOKS/SUBS/BINDINGS	100	100	0	0.00%
100	2800	2150	56600	95 AUDIO VISUAL MATERIALS	59	0	-59	-100.00%
100	2800	2160	51010	95 SALARIES OT/PT K-8	46,444	47,874	1,430	3.07%
100	2800	2160	51020	95 SALARIES: ED TECHS	13,047	13,242	195	1.49%
100	2800	2160	52110	95 HEALTH TEACHER	10,871	10,176	-695	-6.39%
100	2800	2160	52111	95 DENTAL TEACHER	420	389	-31	-7.42%
100	2800	2160	52120	95 HEALTH ED TECH	6,588	5,653	-935	-14.19%
100	2800	2160	52121	95 DENTAL ED TECH	420	210	-210	-50.00%
100	2800	2160	52210	95 MEDICARE SS ED TECHS	748	694	-54	-7.19%
100	2800	2160	52320	95 RETIREMENT ED TECH	721	371	-350	-48.57%
100	2800	2160	53300	95 IN SERVICE	225	225	0	0.00%
100	2800	2160	56100	95 SUPPLIES	300	600	300	100.00%
100	2800	2160	57300	95 EQUIPMENT	1,000	0	-1,000	-100.00%
100	2100	1000	51233	99 SALARIES TUTORS SP ED	10,000	25,000	15,000	150.00%
100	2363	1000	51020	99 SALARIES: ED TECHS	40,412	42,902	2,490	6.16%
100	2363	1000	52120	99 HEALTH ED TECH	8,097	11,625	3,528	43.56%
100	2363	1000	52121	99 DENTAL ED TECH	840	782	-58	-6.90%
100	2363	1000	52220	99 MEDICARE SS ED TECH	586	622	36	6.15%
100	2900	1000	51010	99 SALARIES	29,420	30,865	1,445	4.91%
100	2900	1000	51180	99 SALARIES/SECRETARIAL	2,203	2,647	444	20.15%
100	2900	1000	51500	99 STIPENDS	485	485	0	0.00%
100	2900	1000	52110	99 HEALTH TEACHER	5,359	5,573	214	4.00%
100	2900	1000	52111	99 DENTAL TEACHER	252	252	0	0.00%
100	2900	1000	52210	99 MEDICARE SS TEACHERS	426	448	22	5.05%
100	2900	1000	52280	99 MEDICARE SS REGULAR	32	38	6	19.93%
100	2900	1000	53200	99 PROFESSIONAL EDUCATIONAL SVC	3,000	1,500	-1,500	-50.00%
100	2900	1000	53300	99 INSERVICE CONF/CONV	219	300	81	36.98%
100	2900	1000	55810	99 MILEAGE REIMBURSEMENT/TRAVEL	540	500	-40	-7.40%
100	2900	1000	56100	99 SUPPLIES	1,950	1,500	-450	-23.07%
100	2900	1000	56400	99 BOOKS/SUBS/BINDINGS	150	150	0	0.00%
100	2900	1000	56500	99 COMPUTER SOFTWARE	90	0	-90	-100.00%
100	2900	1000	58100	99 DUES & FEES	600	300	-300	-50.00%
100	2800	2140	51010	99 SALARIES	32,956	32,816	-140	-0.42%
100	2800	2140	52110	99 HEALTH INSURANCE	4,644	5,573	929	20.01%
100	2800	2140	52111	99 DENTAL INSURANCE	273	252	-21	-7.69%
100	2800	2140	52210	99 MEDICARE	0	476	476	
100	2800	2150	51010	99 SALARIES SPEECH 9-12	25,000	24,059	-941	-3.76%
100	2800	2150	52110	99 HEALTH TEACHERS	1,000	1,200	200	20.00%
100	2800	2150	52111	99 DENTAL TEACHERS	350	252	-98	-28.00%
100	2800	2150	52210	99 MEDICARE SS TEACHERS	0	349	349	
100	2800	2160	51010	99 SALARIES OT/PT 9-12	5,161	5,319	158	3.06%
100	2800	2160	51020	99 SALARIES: ED TECHS	12,700	13,242	542	4.26%
100	2800	2160	52110	99 HEALTH TEACHER	0	1,131	1,131	
100	2800	2160	52111	99 DENTAL TEACHER	0	43	43	
100	2800	2160	52120	99 HEALTH ED TECH	5,200	5,653	453	8.71%
100	2800	2160	52121	99 DENTAL ED TECH	0	210	210	
100	2800	2160	52210	99 MEDICARE SS ED TECHS	0	77	77	
100	2800	2160	52320	99 RETIREMENT ED TECH	0	371	371	
5/30/2008 15:20 TOTALS					3,800,074	3,840,473	40,399	1.06%

# TRANSPORTATION

## AUGUSTA SCHOOL DEPARTMENT

Report # 31042

### BUDGET 2009 - COUNCIL VOTE (after Fuel Oil increase)

Statement Code: 100 FUND

Account Number / Description

BUDGET 07-08	BUDGET 08-09	DIFF \$	DIFF %
620,615	620,615	0	0.00%
100,000	100,000	0	0.00%
0	24,000	24,000	
205,000	205,000	0	0.00%
5,001	5,000	-1	-0.01%
1	0	-1	-100.00%
930,617	954,615	23,998	2.58%

5/30/2008 15:20

TOTALS



## FACILITIES MAINTENANCE OPERATIONS

## AUGUSTA SCHOOL DEPARTMENT

Report # 31042

## BUDGET 2009 - COUNCIL VOTE (after Fuel Oil increase)

Statement Code: 100 FUND

Account Number / Description					BUDGET 07-08	BUDGET 08-09	DIFF \$	DIFF %
100	0	2600	55210	12 COMMERCIAL LIABILITY INS	7,842	5,689	-2,153	-27.45%
100	0	2610	51180	12 SALARIES	54,560	58,032	3,472	6.36%
100	0	2610	51380	12 SALARIES OVERTIME	150	12,000	11,850	7900.00%
100	0	2610	52180	12 HEALTH INSURANCE	12,194	12,682	488	3.99%
100	0	2610	52181	12 DENTAL INSURANCE	840	840	0	0.00%
100	0	2610	52280	12 MEDICARE	880	826	-54	-6.09%
100	0	2610	52380	12 RETIREMENT	1,507	1,596	89	5.89%
100	0	2610	54100	12 WATER/SEWAGE/BASINS	7,210	6,300	-910	-12.62%
100	0	2610	54300	12 REPAIRS/MAINTENANCE	25,600	27,050	1,450	5.66%
100	0	2610	55300	12 TELEPHONE	6,000	6,000	0	0.00%
100	0	2610	56100	12 SUPPLIES	20,000	24,000	4,000	20.00%
100	0	2610	56220	12 ELECTRICITY	29,250	29,000	-250	-0.85%
100	0	2610	56240	12 OIL/ELECTRIC HEAT	75,000	133,050	58,050	77.40%
100	0	2610	57301	12 NON-INSTRUCTIONAL EQUIPMENT	1,470	9,400	7,930	539.45%
100	0	2620	54310	12 CONTRACTED REPAIRS	18,356	21,586	3,230	17.59%
100	0	2690	54500	12 CONTRACTED SERV PROJECTS	9,000	8,500	-500	-5.55%
100	0	2600	55210	13 COMMERCIAL LIABILITY INS	6,500	4,677	-1,823	-28.04%
100	0	2610	51180	13 SALARIES	59,011	74,682	15,671	26.55%
100	0	2610	51380	13 SALARIES OVERTIME	0	8,000	8,000	
100	0	2610	52180	13 HEALTH INSURANCE	12,194	15,852	3,658	29.99%
100	0	2610	52181	13 DENTAL INSURANCE	840	1,056	216	25.71%
100	0	2610	52280	13 MEDICARE	563	624	61	10.86%
100	0	2610	52380	13 RETIREMENT	1,624	2,062	438	26.96%
100	0	2610	54100	13 WATER/SEWAGE/BASINS	8,240	8,600	360	4.36%
100	0	2610	54300	13 REPAIRS/MAINTENANCE	22,505	24,050	1,545	6.86%
100	0	2610	55300	13 TELEPHONE	5,800	5,800	0	0.00%
100	0	2610	56100	13 SUPPLIES	18,500	18,000	-500	-2.70%
100	0	2610	56220	13 ELECTRICITY	40,625	37,500	-3,125	-7.69%
100	0	2610	56240	13 OIL/ELECTRIC HEAT	40,000	70,960	30,960	77.40%
100	0	2610	57301	13 NON-INSTRUCTIONAL EQUIPMENT	6,674	4,300	-2,374	-35.57%
100	0	2620	54310	13 CONTRACTED REPAIRS	19,768	23,246	3,478	17.59%
100	0	2690	54500	13 CONSTRUCTION SERV - PROJECTS	20,000	0	-20,000	-100.00%
100	0	2600	55210	14 COMMERCIAL LIABILITY INS	6,500	4,677	-1,823	-28.04%
100	0	2610	51180	14 SALARIES	60,514	77,792	17,278	28.55%
100	0	2610	51380	14 SALARIES OVERTIME	0	8,000	8,000	
100	0	2610	52180	14 HEALTH REGULAR	12,194	15,852	3,658	29.99%
100	0	2610	52181	14 DENTAL REGULAR	840	1,062	222	26.42%
100	0	2610	52280	14 MEDICARE SS REGULAR	1,357	1,109	-248	-18.26%
100	0	2610	52380	14 RETIREMENT REGULAR	1,654	2,142	488	29.49%
100	0	2610	54100	14 WATER/SEWAGE/BASINS	6,180	5,400	-780	-12.62%
100	0	2610	54300	14 REPAIRS/MAINTENANCE	23,400	20,575	-2,825	-12.07%
100	0	2610	55300	14 TELEPHONE	6,000	6,000	0	0.00%
100	0	2610	56100	14 SUPPLIES	17,000	17,500	500	2.94%
100	0	2610	56220	14 ELECTRICITY	32,500	31,000	-1,500	-4.61%
100	0	2610	56240	14 OIL/ELECTRIC HEAT	50,000	88,700	38,700	77.40%
100	0	2610	57301	14 NON-INSTRUCTIONAL EQUIPMENT	6,600	2,800	-3,800	-57.57%
100	0	2620	54310	14 CONTRACTED REPAIRS	15,532	18,265	2,733	17.59%
100	0	2690	54500	14 CONTRACTED SERVICE PROJECTS	10,000	25,000	15,000	150.00%
100	0	2600	55210	15 COMMERCIAL LIABILITY INS	6,500	4,677	-1,823	-28.04%
100	0	2610	51180	15 SALARIES	58,770	61,131	2,361	4.01%
100	0	2610	51380	15 SALARIES OVERTIME	0	6,000	6,000	
100	0	2610	52080	15 OTHER BENEFITS	295	328	33	11.18%

# FACILITIES MAINTENANCE OPERATIONS

100	0	2610	52180	15 HEALTH REGULAR	12,997	12,682	-315	-2.42%
100	0	2610	52181	15 DENTAL REGULAR	840	840	0	0.00%
100	0	2610	52280	15 MEDICARE SS REGULAR	833	871	38	4.60%
100	0	2610	52380	15 RETIREMENT REGULAR	1,609	1,683	74	4.57%
100	0	2610	54100	15 WATER/SEWAGE/BASINS	4,635	3,700	-935	-20.17%
100	0	2610	54300	15 REPAIRS/MAINTENANCE	21,275	20,325	-950	-4.46%
100	0	2610	55300	15 TELEPHONE	5,500	5,500	0	0.00%
100	0	2610	56100	15 SUPPLIES	10,300	11,000	700	6.79%
100	0	2610	56220	15 ELECTRICITY	24,375	25,000	625	2.56%
100	0	2610	56240	15 OIL/ELECTRIC HEAT	45,000	79,830	34,830	77.40%
100	0	2610	57301	15 NON-INSTRUCTIONAL EQUIPMENT	675	0	-675	-100.00%
100	0	2620	54310	15 CONTRACTED REPAIRS	9,884	11,624	1,740	17.60%
100	0	2690	54500	15 CONTRACTED SERVICE PROJECTS	9,500	5,000	-4,500	-47.36%
100	0	2600	55210	16 COMMERCIAL LIABILITY INS	6,500	4,677	-1,823	-28.04%
100	0	2610	51180	16 SALARIES	60,114	62,234	2,120	3.52%
100	0	2610	51380	16 SALARIES OVERTIME	0	10,000	10,000	
100	0	2610	52180	16 HEALTH REGULAR	19,803	20,595	792	4.00%
100	0	2610	52181	16 DENTAL REGULAR	840	852	12	1.42%
100	0	2610	52280	16 MEDICARE SS REGULAR	1,007	887	-120	-11.88%
100	0	2610	52380	16 RETIREMENT REGULAR	1,655	1,713	58	3.52%
100	0	2610	54100	16 WATER/SEWAGE/BASINS	7,725	9,000	1,275	16.50%
100	0	2610	54300	16 REPAIRS/MAINTENANCE	21,385	22,350	965	4.51%
100	0	2610	55300	16 TELEPHONE	5,500	5,500	0	0.00%
100	0	2610	56100	16 SUPPLIES	13,000	14,000	1,000	7.69%
100	0	2610	56220	16 ELECTRICITY	39,000	32,000	-7,000	-17.94%
100	0	2610	56240	16 OIL/ELECTRIC HEAT	36,250	59,873	23,623	65.17%
100	0	2610	57301	16 NON-INSTRUCTIONAL EQUIPMENT	3,400	4,300	900	26.47%
100	0	2620	54310	16 CONTRACTED BLDG/GROUNDS	12,708	14,944	2,236	17.59%
100	0	2690	54500	16 CONTRACTED SERVICE - PROJECT	14,000	0	-14,000	-100.00%
100	0	2600	55210	30 COMMERCIAL LIABILITY INS	20,000	14,411	-5,589	-27.94%
100	0	2610	51180	30 SALARIES	201,472	184,389	-17,083	-8.47%
100	0	2610	51380	30 SALARIES OVERTIME	0	24,000	24,000	
100	0	2610	52180	30 HEALTH INSURANCE	51,734	44,267	-7,467	-14.43%
100	0	2610	52181	30 DENTAL INSURANCE	3,150	2,760	-390	-12.38%
100	0	2610	52280	30 MEDICARE	3,057	2,142	-915	-29.92%
100	0	2610	52380	30 RETIREMENT	5,476	4,993	-483	-8.81%
100	0	2610	54100	30 WATER/SEWAGE/BASINS	25,000	25,000	0	0.00%
100	0	2610	54300	30 REPAIRS/MAINTENANCE	21,575	24,200	2,625	12.16%
100	0	2610	55300	30 TELEPHONE	8,000	8,000	0	0.00%
100	0	2610	56100	30 SUPPLIES	50,000	55,000	5,000	10.00%
100	0	2610	56220	30 ELECTRICITY	276,250	270,000	-6,250	-2.26%
100	0	2610	56240	30 OIL/ELECTRIC HEAT	177,500	243,925	66,425	37.42%
100	0	2610	57301	30 NON-INSTRUCTIONAL EQUIPMENT	8,700	1,500	-7,200	-82.75%
100	0	2620	54310	30 CONTRACTED REPAIRS	69,096	73,813	4,717	6.82%
100	0	2690	54500	30 CONTRACTED SERVICE PROJECTS	2,000	11,500	9,500	475.00%
100	3000	2600	55210	39 COMMERCIAL LIABILITY INSURAN	9,500	11,757	2,257	23.75%
100	3000	2610	51180	39 SALARIES	73,832	62,234	-11,598	-15.70%
100	3000	2610	51380	39 SALARIES OVERTIME	0	4,000	4,000	
100	3000	2610	52180	39 HEALTH INSURANCE	15,243	12,682	-2,561	-16.80%
100	3000	2610	52181	39 DENTAL INSURANCE	1,050	840	-210	-20.00%
100	3000	2610	52280	39 MEDICARE	1,199	887	-312	-25.99%
100	3000	2610	52380	39 RETIREMENT	2,025	1,713	-312	-15.38%
100	3000	2610	54100	39 WATER/SEWAGE/BASINS	7,416	9,000	1,584	21.35%
100	3000	2610	54300	39 REPAIRS MAINTENANCE	58,423	56,800	-1,623	-2.77%
100	3000	2610	55300	39 TELEPHONE	6,000	6,000	0	0.00%
100	3000	2610	56100	39 SUPPLIES	25,000	27,000	2,000	8.00%
100	3000	2610	56220	39 ELECTRICITY	122,200	108,000	-14,200	-11.62%

# FACILITIES MAINTENANCE OPERATIONS

100	3000	2610	56240	39 OIL/ELECTRIC HEAT	100,000	177,400	77,400	77.40%
100	3000	2610	57301	39 NON INSTRUCTIONAL EQUIPMENT	7,700	0	-7,700	-100.00%
100	3000	2620	51180	39 ALLOCATED EXP REG	0	27,951	27,951	
100	3000	2620	52080	39 ALLOCATED EXP OTHER BENEFITS	0	700	700	
100	3000	2620	52180	39 ALLOCATED EXP HEALTH REG	0	4,525	4,525	
100	3000	2620	52181	39 ALLOCATED EXP DENTAL REG	0	257	257	
100	3000	2620	52280	39 ALLOCATED EXP MEDICARE REG	0	334	334	
100	3000	2620	52380	39 ALLOCATED EXP MSRS REG	0	734	734	
100	3000	2620	54310	39 CONTRACTED REPAIRS	25,856	25,552	-304	-1.17%
100	3046	2650	55200	39 VEHICLE INSURANCE	0	473	473	
100	3076	2650	55200	39 VEHICLE INSURANCE	0	578	578	
100	3362	2650	55200	39 VEHICLE INSURANCE	0	683	683	
100	6000	2610	51180	40 SALARIES REGULAR	6,000	6,000	0	0.00%
100	6000	2610	52280	40 MEDICARE	0	460	460	
100	6000	2610	56100	40 SUPPLIES	0	3,000	3,000	
100	0	2620	51180	90 SALARIES REGULAR	193,835	128,757	-65,078	-33.57%
100	0	2620	51380	90 SALARIES OVERTIME	75,000	3,000	-72,000	-96.00%
100	0	2620	52080	90 EXTENDED BENEFITS	3,500	2,800	-700	-20.00%
100	0	2620	52180	90 HEALTH REGULAR	36,155	20,709	-15,446	-42.72%
100	0	2620	52181	90 DENTAL REGULAR	2,100	1,181	-919	-43.77%
100	0	2620	52280	90 MEDICARE SS REGULAR	3,278	1,504	-1,774	-54.11%
100	0	2620	52380	90 RETIREMENT REGULAR	4,185	3,238	-947	-22.63%
100	0	2620	53400	90 OTHER PROFESSIONAL SERVICES	5,000	5,000	0	0.00%
100	0	2620	53500	90 TECHNICAL SERVICES	7,500	7,500	0	0.00%
100	0	2620	54300	90 REPAIRS/MAINTENANCE	27,500	27,500	0	0.00%
100	0	2620	55200	90 OWNED AUTO LIABILITY INSURAN	0	2,555	2,555	
100	0	2620	55810	90 MILEAGE REIMBURSEMENT/TRAVEL	2,000	2,000	0	0.00%
100	0	2620	56100	90 SUPPLIES	14,000	10,000	-4,000	-28.57%
100	0	2620	57301	90 NON-INSTRUCTIONAL EQUIPMENT	0	8,000	8,000	
100	0	2690	54500	90 BUILDING/GROUNDS PROJECTS	6,500	0	-6,500	-100.00%
5/30/2008 15:20 TOTALS					3,003,856	3,258,154	254,298	8.47%

## BOARD OF EDUCATION AND SYSTEM ADMINISTRATION

## AUGUSTA SCHOOL DEPARTMENT

Report # 31042

## BUDGET 2009 - COUNCIL VOTE (after Fuel Oil increase)

Statement Code: 100 FUND

Account Number / Description					BUDGET 07-08	BUDGET 08-09	DIFF \$	DIFF %
100	0	2310	51180	90 SALARIES REGULAR	16,500	16,500	0	0.00%
100	0	2310	52280	90 BENEFITS MEDICARE	700	700	0	0.00%
100	0	2310	52380	90 RETIREMENT	750	750	0	0.00%
100	0	2310	53300	90 IN SERVICE - PROF SERV	650	650	0	0.00%
100	0	2310	53450	90 LEGAL	55,250	47,850	-7,400	-13.39%
100	0	2310	55200	90 INSURANCE	24,929	20,863	-4,066	-16.31%
100	0	2310	56100	90 SUPPLIES	5,300	5,300	0	0.00%
100	0	2310	58100	90 DUES & FEES	5,000	5,000	0	0.00%
100	0	2310	58150	90 FINGERPRINTING	1,050	1,050	0	0.00%
100	0	2310	58900	90 WELLNESS	2,500	2,500	0	0.00%
100	0	2320	51040	91 SALARIES SUPERINTENDENT	94,877	97,734	2,857	3.01%
100	0	2320	51170	91 SALARIES: BUSINESS MANAGER	72,419	63,403	-9,016	-12.44%
100	0	2320	51180	91 SALARIES/ACCTING/BOOKKEEPING	273,535	185,011	-88,524	-32.36%
100	0	2320	52040	91 OTHER BENEFITS ADMIN	7,000	3,500	-3,500	-50.00%
100	0	2320	52070	91 OTHER BENEFITS BUSINESS MGR	0	2,975	2,975	
100	0	2320	52080	91 OTHER BENEFITS	3,335	3,703	368	11.03%
100	0	2320	52140	91 HEALTH ADMIN	15,963	16,764	801	5.01%
100	0	2320	52141	91 DENTAL ADMIN	420	384	-36	-8.57%
100	0	2320	52170	91 HEALTH MGRS	5,819	5,192	-627	-10.77%
100	0	2320	52171	91 DENTAL MGRS	420	326	-94	-22.28%
100	0	2320	52180	91 HEALTH REGULAR	52,608	37,604	-15,004	-28.52%
100	0	2320	52181	91 DENTAL REGULAR	2,940	1,766	-1,174	-39.91%
100	0	2320	52240	91 MEDICARE SS ADMIN	1,375	1,417	42	3.06%
100	0	2320	52270	91 MEDICARE SS MGRS	1,050	919	-131	-12.44%
100	0	2320	52280	91 MEDICARE SS REGULAR	3,977	2,572	-1,405	-35.33%
100	0	2320	52370	91 RETIREMENT MGR	2,028	1,775	-253	-12.46%
100	0	2320	52380	91 RETIREMENT REGULAR	4,958	3,866	-1,092	-22.03%
100	0	2320	52580	91 TUITION SUPPORT STAFF	3,500	2,500	-1,000	-28.57%
100	0	2320	53300	91 INSERVICE CONF/CONV	5,000	5,000	0	0.00%
100	0	2320	53400	91 PROFESSIONAL SERVICE - OTHER	3,000	3,000	0	0.00%
100	0	2320	53500	91 TECHNICAL SERVICES	22,500	20,000	-2,500	-11.11%
100	0	2320	54311	91 COPIER SERVICING	6,100	6,100	0	0.00%
100	0	2320	55200	91 VEHICLE INSURANCE	0	683	683	
100	0	2320	55300	91 TELEPHONE	8,000	7,500	-500	-6.25%
100	0	2320	55310	91 POSTAGE & METERS	9,000	9,000	0	0.00%
100	0	2320	55400	91 ADVERTISING	19,500	19,500	0	0.00%
100	0	2320	55500	91 PRINTING & BINDING	3,000	3,000	0	0.00%
100	0	2320	55810	91 MILEAGE REIMBURSEMENT/TRAVEL	3,000	3,000	0	0.00%
100	0	2320	56100	91 SUPPLIES	17,500	17,500	0	0.00%
100	0	2320	56400	91 BOOKS/SUBSCRIPTIONS/BINDINGS	1,250	1,250	0	0.00%
100	0	2320	57301	91 EQUIPMENT	1,000	1,000	0	0.00%
100	0	2320	58100	91 DUES & FEES	4,000	4,000	0	0.00%
5/30/2008 15:20 TOTALS					761,703	633,108	-128,595	-16.88%